

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**SUPPLEMENTAL DECLARATION OF
KENT PERCY OF ALIXPARTNERS, LLP**

Pursuant to 28 U.S.C. § 1746, I, Kent Percy, state under penalty of perjury, that:

1. I am a Partner and Managing Director of AlixPartners, LLP (“**AlixPartners**”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

3. I submit this supplemental declaration in the cases of the above-captioned debtors (collectively, the “**Debtors**”) to supplement the disclosures set forth in my original declaration dated September 18, 2024 [Docket No. 206] (the “**Original Declaration**”).

4. Unless otherwise noted, references to AP below collectively refer to AlixPartners, AP Holdings and each of their respective subsidiaries. AlixPartners would like to disclose the following:

¹ The debtors and debtors in possession in the chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used herein shall have meanings ascribed to them in the Original Declaration.

- As set forth in the Original Declaration, AP follows a practice to solicit from its Institutional Investors their connections to the Investor Search Parties. In response, the Institutional Investors have offered the following disclosures of their respective connections to the Investor Search Parties:
 - CDPQ — equity investment in BlackRock Inc., representing less than one percent (1%) of total assets under management; no investment in any other Investor Search Parties.
 - IVC — no investments in the Investor Search Parties.
 - PSP — investment in BlackRock Inc., representing less than one percent (1%) of total assets under management; no investment in any other Investor Search Parties.
- As set forth in the Original Declaration, AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - 3M Company is an unsecured creditor to the Debtors. A member of AP's board of directors was a member of the board of directors of Acclity, a company acquired by 3M.
- 3M Company, an unsecured creditor to the Debtors, and affiliated entities (“**3M**”), are parent companies, litigation parties, adverse litigation parties and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. 3M is a former AP client in matters unrelated to the Debtors. 3M is an affiliate of a current AP client in matters unrelated to Debtors.
- Blank Rome LLP, a professional to a creditor in these Chapter 11 Cases, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Blank Rome LLP is a current and former AP client in matters unrelated to the Debtors.
- Canon Financial Services, Inc. and Canon Solutions America, Inc., lienholders to the Debtors, and affiliated entities (“**Canon**”), are related parties, lessors, lessees and lienholders to current and former AP clients in matters unrelated to the Debtors. Canon is a vendor to AP.
- City of Houston, TX, a taxing authority to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors. AP has an office in Houston, Texas.
- City of Laredo, TX, a taxing authority to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Corporation Service Company, as Representative (“**CSC**”), a lienholder to the Debtors, is a professional, lienholder and director-affiliated company to current and former AP clients in matters unrelated to the Debtors. CSC is a vendor to AP.

- Dell Financial Services LLC, an unsecured creditor to the Debtors, and affiliated entities (“**Dell**”), are lienholders, shareholders and lenders to current and former AP clients in matters unrelated to the Debtors. Dell is a current and former AP client in matters unrelated to the Debtors. Dell is a former employer of current AP employees. Dell is a vendor to AP.
- Geodis SA and Geodis USA LLC, insurance providers, suppliers and vendors to the Debtors, and affiliated entities, are lessors to a former AP client in matters unrelated to the Debtors.
- Great American Spirit Ins. Company, an insurance provider to the Debtors, and affiliated entities (“**Great American Insurance**”), are adverse litigation parties and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Great American Insurance is a current AP client in matters unrelated to the Debtors. Great American Insurance is an insurance provider to AP.
- Keeco, LLC, an unsecured creditor to the Debtors, is a former AP client in matters unrelated to the Debtors. Keeco, LLC is a vendor to AP.
- Logicalis, Inc., a lienholder to the Debtors, is a lienholder to former AP clients in matters unrelated to the Debtors.
- Wachovia Service Corporation, a lienholder to the Debtors, and affiliated entities, are litigation parties to former AP clients in matters unrelated to the Debtors.
- WRB/Nautilus Insurance Co., insurance providers to the Debtors, are adverse litigation parties to current AP clients in matters unrelated to the Debtors.

5. AlixPartners does not believe that the supplemental disclosures above impact its disinterestedness. I continue to reserve the right to supplement AlixPartners’ disclosures in the event that AlixPartners learns of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, AlixPartners will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: October 21, 2024
New York, NY

AlixPartners, LLP

/s/ **Kent Percy**

Kent Percy
Partner & Managing Director